NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
A B C BEVERAGE MANAGEMENT, INC.				
A B F FREIGHT SYSTEM, INC.	8	6 1	2	25.00% 0.00%
A C O, INC.	8	6	2	25.00%
A D TRANSPORT EXPRESS, INC.	9	8		
A J M PACKAGING CORPORATION	2	2	1	11.11%
	3	3	0	0.00% 0.00%
A S C, INC. A Z AUTOMOTIVE CORPORATION	11	9	2	18.18%
ABRAHAM, S. & SONS, INC.	11	10	1	9.09%
ADAC PLASTICS, INC.	6	6	0	0.00%
ALKEN ZIEGLER, INC.	2	2	0	0.00%
ALLEGAN COUNTY BOARD OF COMMISSIONERS	3	2	1	33.33%
ALLIED MECHANICAL SERVICES, INC.	1	1	0	0.00%
ALPENA GENERAL HOSPITAL	8	6	2	25.00%
ALRO STEEL CORPORATION	12	7	5	41.67%
ALTICOR, INC.	12	1	0	0.00%
ALVAN MOTOR FREIGHT, INC.	16	14	2	
AMERICAN PLASTIC TOYS, INC.	10	14	0	12.50%
ANDREWS UNIVERSITY	3			0.00% 33.33%
ANGELO IAFRATE CONSTRUCTION COMPANY	1	2 1	1	0.00%
			0	
ANN ARBOR PUBLIC SCHOOLS	2	2	0	0.00%
ANN ARBOR, CITY OF	2		1	50.00%
ARROW UNIFORM - TAYLOR LLC	3	0	3	100.00%
ART VAN FURNITURE, INC.	58	45	13	22.41%
ARVIN MERITOR, INC.	1	1	0	0.00%
ASAMA COLDWATER MANUFACTURING, INC.	9	7	2	22.22%
ASCENSION HEALTH	116	95	21	18.10%
AUTO PALLETS-BOXES, INC.	3	3	0	0.00%
AUTO-WARES, INC.	10	9	1	10.00%
BALKEMA EXCAVATING, INC.	2	2	0	0.00%
BARRY, COUNTY OF	2	0	2	100.00%
BATTLE CREEK SCHOOL DISTRICT, CITY OF	6	3	3	50.00%
BATTLE CREEK, CITY OF	21	21	0	0.00%
BAY CITY PUBLIC SCHOOLS	8	7	1	12.50%
BAY CITY, CITY OF	5	3	2	40.00%
BAY METROPOLITAN TRANSPORTATION AUTHORITY	7	7	0	0.00%
BAY REGIONAL MEDICAL CENTER	3	3	0	0.00%
BAY, COUNTY OF	11	9	2	18.18%
BEAUMONT, WILLIAM HOSPITAL	174	153	21	12.07%
BENTELER AUTOMOTIVE CORPORATION	13	12	1	7.69%
BERRIEN, COUNTY OF	2	2	0	0.00%
BESSER COMPANY	3	3	0	
BIRMINGHAM SCHOOL DISTRICT	8	6	2	25.00%
BLISSFIELD MANUFACTURING COMPANY	7	1	1	50.00%
BLOOMFIELD HILLS SCHOOL DISTRICT		5	2	28.57%
BLUE CROSS BLUE SHIELD OF MICHIGAN	9	9	0	0.00%
BLUE WATER AUTOMOTIVE SYSTEMS, INC.	4	4	0	0.00%
BOB EVANS FARMS, INC.	10	8	2	20.00%
BON SECOURS COTTAGE HEALTH SERVICES, INC.	15	10	5	33.33%
BONDED MAINTENANCE COMPANY	5	3	2	40.00%
BOUMA CORPORATION	5	5	0	0.00%
BOYNE USA, INC.	15	14	1	6.67%
BRAZEWAY, INC.	2	2	0	0.00%
BRONSON HEALTHCARE GROUP, INC.	45	38	7	15.56%
BROWN CORPORATION OF IONIA, LLC	1	1	0	0.00%
BURR OAK TOOL, INC.	1	1	0	
CADILLAC CASTING, INC.	1	1	0	0.00%
CADILLAC PRODUCTS, INC.	3	2	1	33.33%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
CALHOUN, COUNTY OF	8	8	0	0.00%
CANTON, CHARTER TOWNSHIP OF	1	1	0	0.00%
CAPITAL AREA TRANSPORTATION AUTHORITY	3	3	0	0.00%
CARMAN-AINSWORTH COMMUNITY SCHOOLS	3	3	0	0.00%
CASCADE ENGINEERING, INC.	4	3	1	25.00%
CASSENS CORPORATION	34	32	2	5.88%
CELLO-FOIL PRODUCTS, INC.	1	1	0	0.00%
CENTER LINE PUBLIC SCHOOLS	3	3	0	0.00%
CENTRAL MICHIGAN COMMUNITY HOSPITAL	1	0	1	100.00%
CENTRAL MICHIGAN UNIVERSITY	3	3	0	0.00%
CHALLENGE MANUFACTURING COMPANY	11	10	1	9.09%
CHAMPION BUS, INC.	2	2	0	0.00%
CHECKER MOTORS CORPORATION	8	8	0	0.00%
CHELSEA COMMUNITY HOSPITAL	5	5	0	0.00%
CHELSEA MILLING COMPANY	7	6	1	14.29%
CHIPPEWA COUNTY WAR MEMORIAL HOSPITAL, INC.	8	4	4	50.00%
CHIPPEWA VALLEY SCHOOLS	4	2	2	50.00%
CHRYSLER LLC	195	144	51	26.15%
CLARK FOUNDATION COMPANY	2	2	0	0.00%
CLARK RETIREMENT COMMUNITY	1	1	0	0.00%
CLARKSTON COMMUNITY SCHOOLS	3	3	0	0.00%
CLAWSON TANK COMPANY	8	7	1	12.50%
CLINTON, TOWNSHIP OF	17	15	2	11.76%
CLINTONDALE COMMUNITY SCHOOLS	4	3	1	25.00%
COCA-COLA ENTERPRISES, INC.	23	23	0	0.00%
COLD HEADING COMPANY	23	23	0	0.00%
COMAU, INC.	17	9	8	47.06%
COMMERCIAL STEEL TREATING CORPORATION	17	0	1	100.00%
CONAGRA FOODS, INC.	5	5	0	0.00%
CONSUMERS ENERGY COMPANY	162	157	5	3.09%
CONTINENTAL PLASTICS COMPANY	102	12	0	0.00%
CONTRACTORS STEEL COMPANY	7	7	0	0.00%
COSTCO WHOLESALE CORPORATION	8	5	3	37.50%
COVENANT MEDICAL CENTER INC.	17	10	7	41.18%
CRANBROOK EDUCATIONAL COMMUNITY, INC.	17			
,		1 2	0	0.00%
CREATIVE FOAM CORPORATION	2 19	15	0	0.00%
CRITTENTON HOSPITAL	19	15	4	21.05%
D T E ENERGY COMPANY			4	25.00%
DANA CORPORATION	37	34	3	8.11%
DANIEL L. JACOB COMPANY, INC.	6	6	0	0.00%
DART CONTAINER OF MICHIGAN LLC	4	4	0	0.00%
DART ENERGY CORPORATION	4	4	0	0.00%
DEAN FOODS COMPANY	48	41	7	14.58%
DEARBORN HEIGHTS, CITY OF	7	6	1	14.29%
DEARBORN SCHOOL DISTRICT, OF THE CITY OF	7	5	2	28.57%
DEARBORN, CITY OF	3	3	0	0.00%
DECKER MANUFACTURING COMPANY	2	2	0	0.00%
DELACO STEEL CORPORATION	1	0	1	100.00%
DELPHI CORPORATION	85	63	22	25.88%
DETROIT BOARD OF EDUCATION	186	138	48	25.81%
DETROIT DIESEL CORPORATION	25	17	8	32.00%
DETROIT MEDICAL CENTER	106	88	18	16.98%
DETROIT, CITY OF	134	115	19	14.18%
DEXTER FASTENER TECHNOLOGIES, INC.	5	4	1	20.00%
DICKINSON COUNTY HEALTHCARE SYSTEM	3	3	0	0.00%
DOLGENCORP, INC.	14	7	7	50.00%
DOUGLAS AUTOTECH CORPORATION	2	2	0	0.00%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
E I DUPONT DE NEMOURS & COMPANY	1	1	0	0.00%
EAGLE ALLOY, INC.	1	1	0	0.00%
EAST DETROIT PUBLIC SCHOOLS	4	3	1	25.00%
EAST JORDAN IRON WORKS, INC.	2	1	1	50.00%
EAST LANSING, CITY OF	5	4	1	20.00%
EASTERN MICHIGAN UNIVERSITY	13	13	0	0.00%
EATON, COUNTY OF	4	4	0	0.00%
EDISON INSTITUTE	11	10	1	9.09%
EDWARDS BROTHERS, INC.	1	10	0	0.00%
EMERSON ELECTRIC COMPANY	1	1	0	0.00%
EMMET COUNTY MEDICAL CARE FACILITY	2	2	0	0.00%
EMPIRE IRON MINING PARTNERSHIP	14	10		28.57%
			4	
EQ HOLDING COMPANY	2	2	0	0.00%
ERVIN INDUSTRIES, INC.	1	1	0	0.00%
ESCANABA, CITY OF	1	1	0	0.00%
EVANGELICAL HOMES OF MICHIGAN	1	1	0	0.00%
EXTRUDED METALS, INC.	6	6	0	0.00%
F.C.S. INDUSTRIES, INC.	2	2	0	0.00%
FARMINGTON PUBLIC SCHOOLS	14	11	3	21.43%
FAYGO BEVERAGES, INC.	2	1	1	50.00%
FEDERAL EXPRESS CORPORATION	2	2	0	0.00%
FEDERAL SCREW WORKS	1	0	1	100.00%
FEDEX FREIGHT EAST, INC.	8	5	3	37.50%
FERNDALE, CITY OF	1	1	0	0.00%
FERRIS STATE UNIVERSITY	6	5	1	16.67%
FERROUS PROCESSING & TRADING COMPANY, INC.	1	1	0	0.00%
FISHER & COMPANY, INC.	3	3	0	0.00%
FLEXFAB HORIZONS INTERNATIONAL, INC.	5	4	1	20.00%
FLINT MASS TRANSPORTATION AUTHORITY	9	9	0	0.00%
FLINT SCHOOL DISTRICT, CITY OF	11	11	0	0.00%
FLINT, CITY OF	51	43	8	15.69%
FLOWSERVE US, INC.	1	1	0	0.00%
FOAMADE INDUSTRIES, INC.	1	0	1	100.00%
FORD MOTOR COMPANY	278	225	53	19.06%
FRANKENMUTH BAVARIAN INN				22.22%
	9	7	2	
G & R FELPAUSCH COMPANY	8	6	2	25.00%
GARDEN CITY HOSPITAL	9	5	4	44.44%
GARDEN CITY, CITY OF	1	1	0	0.00%
GENERAL DYNAMICS CORPORATION	1	1	0	
GENERAL MOTORS CORPORATION	525	415	110	20.95%
GENESEE, COUNTY OF	22	21	1	4.55%
GILL INDUSTRIES, INC.	4	4	0	0.00%
GRAND LODGE OF FREE & ACCEPTED MASONS	1	1	0	
GRAND RAPIDS GRAVEL COMPANY	4	4	0	0.00%
GRAND RAPIDS PUBLIC SCHOOLS	17	14	3	17.65%
GRAND RAPIDS, CITY OF	16	14	2	12.50%
GRAND TRAVERSE BAND OF OTTAWA & CHIPPEWA INDI	4	4	0	0.00%
GRAND TRAVERSE PAVILIONS	2	2	0	0.00%
GRAND TRAVERSE, COUNTY OF	1	1	0	0.00%
GRAND VALLEY STATE UNIVERSITY	8	8	0	0.00%
GREAT ATLANTIC & PACIFIC TEA COMPANY, INC.	19	15	4	21.05%
GREAT LAKES CASTINGS LLC	8	6	2	25.00%
GREAT LAKES ENERGY COOPERATIVE	2	2	0	0.00%
GREDE FOUNDRIES, INC.	1	1	0	0.00%
	15	14		
GREEKTOWN CASINO, LLC			1	6.67%
GRIFFIN BEVERAGE COMPANY	2	2	0	
GRISWOLD MACHINE & ENGINEERING, INC.	2	2	0	0.00%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
GROSSE POINTE PUBLIC SCHOOL SYSTEM	4	4	0	0.00%
GROSSE POINTE WOODS, CITY OF	3	3	0	0.00%
HACKLEY HOSPITAL	6	5	1	16.67%
HAMTRAMCK, CITY OF	1	1	0	0.00%
HAWORTH, INC.	11	11	0	0.00%
HAYES LEMMERZ INTERNATIONAL, INC.	4	4	0	0.00%
HEALTHSOURCE SAGINAW	7	4	3	42.86%
HENRY FORD HEALTH SYSTEM	67	56	11	16.42%
HIGHLAND PARK SCHOOL DISTRICT, CITY OF	2	2	0	0.00%
HOLCIM (US), INC.	1	0	1	100.00%
HOLLAND COMMUNITY HOSPITAL	9	7	2	22.22%
HOLLAND HOME	5	4	1	20.00%
HOME DEPOT USA, INC.	23	23	0	0.00%
HOUGHTON COUNTY	8	8	0	0.00%
HOWARD MILLER CLOCK COMPANY	4	4	0	0.00%
HOWELL PUBLIC SCHOOLS	1	0	1	100.00%
HUBERT DISTRIBUTORS, INC.	8	7	1	12.50%
HULL, C.A. COMPANY, INC.	3	2	1	33.33%
HURON CASTING, INC.	15	14	1	6.67%
HURON VALLEY AMBULANCE, INC.	12	12	0	0.00%
HURON VALLEY SCHOOLS	10	7	3	30.00%
HURON, COUNTY OF	2	1	1	50.00%
HYATT CORPORATION	3	3	0	0.00%
INALFA ROOF SYSTEMS, INC.	15	10	5	33.33%
INDIANA MICHIGAN POWER COMPANY	2	2	0	0.00%
INGHAM, COUNTY OF	4	4	0	0.00%
INKSTER, CITY OF	6	6	0	0.00%
INTERNATIONAL INDUSTRIAL CONTRACTING CORP	1	1	0	0.00%
INTERSTATE BAKERIES CORPORATION	8	7	1	12.50%
JACKSON, CITY OF	5	5	0	0.00%
JACKSON, COUNTY OF	2	1	1	50.00%
JOHN E. GREEN COMPANY, INC.	5	3	2	40.00%
JOHNSON CONTROLS, INC.	9	9	0	0.00%
JOURNAL COMMUNICATIONS, INC.	2	2	0	0.00%
K-MART CORPORATION	9	9	0	0.00%
KALAMAZOO SCHOOL DISTRICT, CITY OF	8	7	1	12.50%
KALAMAZOO, CITY OF	21	20	1	4.76%
KALAMAZOO, COUNTY OF	6	6	0	0.00%
KELLOGG COMPANY	4	3	1	25.00%
KELLY SERVICES, INC.	21	10	11	52.38%
KENT, COUNTY OF	17	16	1	5.88%
KEY PLASTICS LLC	2	2	0	0.00%
KHOURY, INC.	4	3	1	25.00%
KLEIN TOOLS, INC.	1	1	0	0.00%
KNAPE & VOGT MANUFACTURING COMPANY	4	4	0	0.00%
KOPPY CORPORATION	3	2	1	33.33%
KOYO CORPORATION	6	6	0	0.00%
KROGER COMPANY	22	16	6	27.27%
KURDZIEL INDUSTRIES, INC.	6	6	0	0.00%
L & L PRODUCTS, INC.	5	4	1	20.00%
L'ANSE CREUSE PUBLIC SCHOOLS	1	1	0	0.00%
LABOR READY MIDWEST, INC.	4	4	0	0.00%
LACKS ENTERPRISES, INC.	33	31	2	6.06%
LAKE ORION COMMUNITY SCHOOLS	3	3	0	0.00%
LAKE SUPERIOR STATE UNIVERSITY	1	1	0	0.00%
LAKELAND REGIONAL HEALTH SYSTEM	37	26	11	29.73%
LAKEVIEW PUBLIC SCHOOLS	2	2	0	0.00%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
LANSING BOARD OF WATER & LIGHT, CITY OF	7	6	1	14.29%
LANSING, CITY OF	39	36	3	7.69%
LAPEER COUNTY	2	2	0	0.00%
LAPEER METAL STAMPING COMPANIES, INC.	5	3	2	40.00%
LEFERE FORGE & MACHINE COMPANY	10	8	2	20.00%
LENAWEE HEALTH ALLIANCE, INC.	8	6	2	25.00%
LEVY, EDW. C. CO.	6	6	0	0.00%
LINCOLN CONSOLIDATED SCHOOLS	3	2	1	33.33%
LITTLE CAESAR ENTERPRISES, INC.	10	6	4	40.00%
LIVONIA PUBLIC SCHOOLS	4	3	1	25.00%
LIVONIA, CITY OF	11	11	0	0.00%
LOUISIANA-PACIFIC CORPORATION	3	3	0	0.00%
LOWE'S HOME CENTERS, INC.	7	7	0	0.00%
LUNEACK, KEN CONSTRUCTION INC DBA BEAR TRUSS	2	2	0	0.00%
LUTHERAN HOMES OF MICHIGAN, INC.	2	1	1	50.00%
LUTHERAN SOCIAL SERVICES OF MICHIGAN	8	5	3	37.50%
M G M MIRAGE	20	16	4	20.00%
M N P CORPORATION	6	5	1	16.67%
MAC VALVES, INC.	2	2	0	0.00%
MACDONALD'S INDUSTRIAL PRODUCTS, INC.	4	2	2	50.00%
MACOMB COUNTY ROAD COMMISSION	2	2	0	0.00%
MACOMB, COUNTY OF	23	19	4	17.39%
MACYS RETAIL HOLDINGS, INC.	13	13	0	0.00%
MAGNA DONNELLY CORPORATION	18	18	0	0.00%
MAGNESIUM PRODUCTS OF AMERICA, INC.	2	1	1	50.00%
MALLOY, INC.	7	2	5	71.43%
MANOR CARE, INC.	21	15	6	28.57%
MARQUETTE GENERAL HEALTH SYSTEM	14	8	6	42.86%
MARRIOTT INTERNATIONAL, INC.	15	14	1	6.67%
MARY FREE BED HOSPITAL & REHABILITATION CTR	4	3	1	25.00%
MASCO CORPORATION	19	15	4	21.05%
MASON, COUNTY OF	4	2	2	50.00%
MCLAREN HEALTH CARE CORPORATION	41	36	5	12.20%
MEBUS MANUFACTURING, INC.	1	0	1	100.00%
MEDSTAR, INC.	3	2	1	33.33%
MEIJER COMPANIES, LTD.	204	150	54	26.47%
MELLING TOOL COMPANY	1	1	0	0.00%
MEMORIAL HOSPITAL DBA MEMORIAL HEALTHCARE CTR	3	1	2	66.67%
MEMORIAL MEDICAL CENTER OF WEST MICHIGAN	1	1	0	0.00%
MERCY MEMORIAL HOSPITAL CORPORATION	3	2	1	33.33%
MERIDIAN AUTOMOTIVE SYSTEMS, INC.	5	5	0	0.00%
METALDYNE COMPANY LLC	9	6	3	33.33%
METALWORKS, INC.	3	2	1	33.33%
METROPOLITAN HOSPITAL	10	8	2	20.00%
MICHIGAN BELL TELEPHONE COMPANY	60	56	4	6.67%
MICHIGAN CONF. ASSN. OF SEVENTH-DAY ADVENTIST	1	0	1	100.00%
MICHIGAN RUBBER PRODUCTS, INC.	1	1	0	0.00%
MICHIGAN SEAT COMPANY	7	7	0	0.00%
MICHIGAN STATE UNIVERSITY	61	52	9	14.75%
MICHIGAN SUGAR COMPANY	24	21	3	12.50%
MICHIGAN TECHNOLOGICAL UNIVERSITY	6	4	2	33.33%
MICHIGAN TRACTOR & MACHINERY COMPANY	11	10	1	9.09%
MIDLAND PUBLIC SCHOOLS	3	3	0	0.00%
MIDLAND, COUNTY OF	3	2	1	33.33%
MIDMICHIGAN HEALTH	25	19	6	24.00%
MOELLER MANUFACTURING COMPANY, INC.	5	2	3	60.00%
MONROE COUNTY ROAD COMMISSION	1	1	0	0.00%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
MONROE, CITY OF	6	6	0	0.00%
MONROE, COUNTY OF	3	2	1	33.33%
MORBARK, INC	12	12	0	0.00%
MOUNT CLEMENS GENERAL HOSPITAL, INC.	14	9	5	35.71%
MUNSON HEALTH CARE	8	8	0	0.00%
MUSKEGON, COUNTY OF	6	6	0	0.00%
NATIONAL CITY CORPORATION	3	0	3	100.00%
NEWCOR, INC.	11	9	2	18.18%
NEWPAGE CORPORATION	9	9	0	0.00%
NICHOLAS PLASTICS, INC.	5	5	0	0.00%
NORDSTROM, INC.	3	2	1	33.33%
NORTH OAKLAND MEDICAL CENTERS	3	0	3	100.00%
NORTHERN MICHIGAN REGIONAL HEALTH SYSTEM	10	9	1	10.00%
NORTHERN MICHIGAN UNIVERSITY	4	4	0	0.00%
O S F HEALTHCARE SYSTEM	1	1	0	0.00%
OAKLAND COMMUNITY COLLEGE	7	6	1	14.29%
OAKLAND COUNTY ROAD COMMISSION	18	16	2	11.11%
OAKLAND UNIVERSITY	8	6	2	25.00%
OAKLAND, COUNTY OF	57	54	3	5.26%
OAKWOOD HEALTHCARE, INC.	19	14	5	26.32%
OCEANA COUNTY MEDICAL CARE FACILITY	13	1	0	0.00%
ODL, INC.	4	4	0	0.00%
OGIHARA AMERICA CORPORATION	4	4	0	0.00%
OTTAWA COUNTY ROAD COMMISSION	7	7	0	0.00%
OTTAWA COUNTY OF	1	1	0	0.00%
OWENS-ILLINOIS, INC.		2	2	50.00%
	8	8	0	0.00%
P P G INDUSTRIES, INC.				
PALACE SPORTS & ENTERTAINMENT, INC.	1	0	1	100.00%
PARKER HANNIFIN CORPORATION PENNOCK HEALTH SERVICES	9	8 1	1	11.11%
	28	24	0	0.00%
PERFECTION BAKERIES, INC.	14	12	<u>4</u> 2	14.29%
PERRIGO, L. COMPANY				14.29%
PETITPREN, INC.	4	4	0	0.00%
PILOT TRAVEL CENTERS LLC	4	4	0	0.00%
PINE REST CHRISTIAN MENTAL HEALTH SERVICES	4	2	2	50.00%
PINE RIVER PLASTICS, INC.	6	3	3	50.00%
PINECREST MEDICAL CARE FACILITY	4	2	2	50.00%
PLASTECH ENGINEERED PRODUCTS, INC.	30	21	9	30.00%
PLASTOMER CORPORATION	2	2	0	0.00%
PLYMOUTH-CANTON COMMUNITY SCHOOLS	6	5	1	16.67%
PONTIAC OSTEOPATHIC HOSPITAL	9	6	3	33.33%
PONTIAC SCHOOL DISTRICT, CITY OF	4	2	2	50.00%
PONTIAC, CITY OF	26	17	9	34.62%
PORT HURON AREA SCHOOL DISTRICT	10	8	2	20.00%
PORT HURON HOSPITAL	8	8	0	0.00%
PORT HURON, CITY OF	6	6	0	0.00%
PORTAGE PUBLIC SCHOOLS	2	2	0	0.00%
PORTAGE, CITY OF	5	5	0	0.00%
PRIDGEON & CLAY, INC.	5	5	0	0.00%
PROCTER & GAMBLE DISTRIBUTING LLC	2	2	0	0.00%
PROVIDENCE HOSPITAL	1	1	0	0.00%
QUALITY DAIRY COMPANY	3	3	0	0.00%
RADAR INDUSTRIES, INC.	7	7	0	0.00%
REDFORD UNION SCHOOLS	4	3	1	25.00%
ROCHESTER COMMUNITY SCHOOLS	5	5	0	0.00%
ROMAN CATHOLIC ARCHDIOCESE OF DETROIT	22	21	1	4.55%
ROMAN CATHOLIC DIOCESE OF GAYLORD	1	1	0	0.00%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
ROMAN CATHOLIC DIOCESE OF GRAND RAPIDS	2	1	1	50.00%
ROMAN CATHOLIC DIOCESE OF LANSING	9	8	1	11.11%
ROMAN CATHOLIC DIOCESE OF MARQUETTE	2	1	1	50.00%
ROMAN CATHOLIC DIOCESE OF SAGINAW	4	4	0	0.00%
ROMEO COMMUNITY SCHOOLS	1	1	0	0.00%
ROYAL OAK, CITY OF	4	4	0	0.00%
ROYAL TECHNOLOGIES CORPORATION	6	5	1	16.67%
RUDOLPH/LIBBE COMPANIES, INC.	1	1	0	0.00%
RYDER SYSTEM, INC.	3	3	0	0.00%
S P X CORPORATION	2	2	0	0.00%
SAGINAW, CITY OF	16	14	2	12.50%
SAGINAW, COUNTY OF	1	1	0	0.00%
SAINT CLAIR, COUNTY OF	3	3	0	0.00%
SAINT JOHN HOSPITAL CORPORATION	1	1	0	0.00%
SAINT JOSEPH, CITY OF	2	2	0	0.00%
SCHREIBER CORPORATION	2	2	0	0.00%
SEMCO ENERGY, INC.	2	2	0	0.00%
SEVERSTAL NORTH AMERICA, INC.	26	22	4	15.38%
SHERRIFF-GOSLIN COMPANY	1	1	0	0.00%
SHERWIN-WILLIAMS COMPANY	4	3	1	25.00%
SHIAWASSEE, COUNTY OF	1	1	0	0.00%
SOUTHGATE, CITY OF	3	3	0	0.00%
SPARROW, EDWARD W., HOSPITAL ASSOCIATION	36	32	4	11.11%
SPARTAN MOTORS, INC.	4	4	0	0.00%
SPARTAN STORES, INC.	19	11	8	42.11%
SPECTRUM HEALTH HOSPITALS	38	22	16	42.11%
STANTON DAVID J AND ASSOCIATES INC	3	3	0	0.00%
STATE OF MICHIGAN	529	391	138	26.09%
STEELCASE, INC.	25	22	3	12.00%
STERLING HEIGHTS, CITY OF	6	6	0	0.00%
STRYKER CORPORATION	7	7	0	0.00%
STURGIS IRON & METAL COMPANY, INC.	1	1	0	0.00%
STURGIS, CITY OF	2	1	1	50.00%
SUBURBAN MOBILITY AUTHORITY FOR REGIONAL TRANS.	54	39	15	27.78%
SUMMIT POLYMERS, INC.	10	10	0	0.00%
TARGET CORPORATION	31	25	6	19.35%
TAYLOR SCHOOL DISTRICT	10	7	3	30.00%
TAYLOR, CITY OF	5	5	0	0.00%
TECUMSEH PRODUCTS COMPANY	2	2	0	0.00%
TERNES, HOWARD PACKAGING COMPANY	8	7	1	12.50%
TEXTRON, INC.	6	6	0	0.00%
THYSSENKRUPP BUDD COMPANY	8	5	3	37.50%
TILDEN MINING COMPANY L.C.	8	7	1	12.50%
TOMKINS INDUSTRIES, INC.	8	5	3	37.50%
TRI-STATE HOSPITAL SUPPLY CORPORATION	4	2	2	50.00%
TRINITY HEALTH MICHIGAN	132	106	26	19.70%
TROY SCHOOL DISTRICT	8	7	1	12.50%
TUSCOLA, COUNTY OF	1	1	0	0.00%
U S F HOLLAND, INC.	5	4	1	20.00%
U.S. MANUFACTURING CORPORATION	9	7	2	22.22%
UNITED AIR LINES, INC.	1	1	0	0.00%
UNITED JEWISH FOUNDATION	6	5	1	16.67%
UNITED MEMORIAL HOSPITAL ASSOCIATION	1	0	1	100.00%
UNITED METHODIST RETIREMENT COMMUNITIES, INC.	15	14	1	6.67%
UNITED STATES GYPSUM COMPANY	1	1	0	0.00%
UNITED STATES STEEL CORPORATION	8	5	3	37.50%
UNIVERSITY OF MICHIGAN, THE REGENTS OF THE	85	71	14	16.47%

NAME	TOTAL CLAIMS	CLAIMS w/o 107's	CLAIMS w/107's	% DISPUTED CLAIMS
UTICA COMMUNITY SCHOOLS	10	8	2	20.00%
VAIL RUBBER WORCS INC	3	3	0	0.00%
VALASSIS COMMUNICATIONS, INC.	2	1	1	50.00%
VENTURE INDUSTRIES CORPORATION	2	2	0	0.00%
VIKING RECREATIONAL VEHICLES, LLC	1	1	0	0.00%
VISITING NURSE ASSOCIATION OF S EMICHIGAN	2	2	0	0.00%
VISTEON CORPORATION	4	2	2	50.00%
W A FOOTE MEMORIAL HOSPITAL, INC.	14	13	1	7.14%
WALKER ACQUISITION CORP DBA MITTAL STEEL WALK	2	0	2	100.00%
WALLED LAKE CONSOLIDATED SCHOOLS	7	6	1	14.29%
WARREN CONSOLIDATED SCHOOLS	15	11	4	26.67%
WARREN, CITY OF	20	20	0	0.00%
WASHTENAW COMMUNITY COLLEGE	1	1	0	0.00%
WASHTENAW, COUNTY OF	7	5	2	28.57%
WATERFORD SCHOOL DISTRICT	12	11	1	8.33%
WATERFORD, CHARTER TOWNSHIP OF	4	4	0	0.00%
WAYNE COUNTY AIRPORT AUTHORITY	6	6	0	0.00%
WAYNE COUNTY COMMUNITY COLLEGE	3	2	1	33.33%
WAYNE STATE UNIVERSITY	22	22	0	0.00%
WAYNE WESTLAND COMMUNITY SCHOOL DISTRICT	14	11	3	21.43%
WAYNE WIRE CLOTH PRODUCTS, INC.	1	1	0	0.00%
WAYNE, CITY OF	5	4	1	20.00%
WAYNE, COUNTY OF	92	79	13	14.13%
WENDYS OF MICHIGAN	1	1	0	0.00%
WESTERN MICHIGAN UNIVERSITY	16	15	1	6.25%
WESTLAND, CITY OF	12	11	1	8.33%
WHIRLPOOL CORPORATION	4	4	0	0.00%
WHITE CASTLE SYSTEM, INC.	3	3	0	0.00%
WIRTZ MANUFACTURING CO., INC.	3	3	0	0.00%
WISCONSIN ELECTRIC POWER COMPANY	3	3	0	0.00%
WOLPIN COMPANY	13	13	0	0.00%
WOLVERINE PACKING COMPANY	4	3	1	25.00%
WYANDOTTE SCHOOL DISTRICT, CITY OF	5	5	0	0.00%
WYANDOTTE, CITY OF	2	2	0	0.00%
WYOMING, CITY OF	9	8	1	11.11%
YELLOW TRANSPORTATION, INC.	4	2	2	50.00%
ZEHNDERS OF FRANKENMUTH, INC.	6	3	3	50.00%
ZIEGER HEALTH CARE CORPORATION	22	20	2	9.09%
Total		5,277	1,176	